

EXHIBIT S

Estate of Peter Flanagan

VCF Documentation



September 11th
Victim Compensation Fund

February 21, 2019

DENISE FLANAGAN
C/O WENDELL TONG
SULLIVAN PAPAIN BLOCK MCGRATH & CANNAVO, PC
120 BROADWAY 18TH FLOOR
NEW YORK NY 10271

Dear DENISE FLANAGAN:

The September 11th Victim Compensation Fund ("VCF") previously sent you an Eligibility determination letter on December 03, 2018 for the claim you submitted on behalf of PETER FLANAGAN. Your claim number is VCF0081374. The letter included a list of condition(s) deemed eligible for compensation. You then amended your claim to add one or more new conditions.

The VCF has considered your amended claim and reviewed the new information you provided. This letter sets forth the revised eligibility determination and supersedes and replaces the previous letter.

The VCF previously notified you that your wrongful death claim was untimely registered. The VCF has since reconsidered your claim and has now determined that your wrongful death claim was timely filed. Because the victim's death resulted from a rare cancer, which was added to the list of eligible conditions by the WTC Health Program on February 18, 2014, the applicable registration deadline was February 18, 2016. Because you registered your wrongful death claim within two years of the condition being added as an eligible condition, your claim is considered timely.

The Decision on your Claim

Based on the information you submitted and information the VCF has received from the World Trade Center ("WTC") Health Program, the decedent has been found eligible for the injuries listed below. *This list includes all injuries for which the decedent has been found eligible.*

- MALIGNANT NEOPLASM OF THE SMALL BOWEL

Please note that there are several reasons why an injury that you think should be eligible is not listed above. For non-traumatic injuries, the name of the injury is based on the information provided by the WTC Health Program and there may be different names for the same injury. Additionally, your injury may not be listed if it was only recently certified for treatment by the WTC Health Program.



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If in the future the WTC Health Program should notify you that a condition previously found eligible is no longer certified, you must inform the VCF as this may affect your eligibility status and/or loss calculation.

What Happens Next

You submitted the Compensation portion of your claim form. The VCF will contact you if additional information is needed in order to calculate your award. **If you believe the new condition(s) changes your compensation claim**, you should amend your claim. For example, if your new condition is the reason the decedent was not able to work, you should provide that information to the VCF by amending your claim. Please see the www.vcf.gov website for additional details on how to amend your claim.

If the newly eligible condition(s) does not change your compensation claim, you do not need to take any action at this time.

If you have questions about the information in this letter or the claims process in general, please call our toll-free Helpline at 1-855-885-1555. For the hearing impaired, please call 1-855-885-1558 (TDD). If you are calling from outside the United States, please call 1-202-514-1100.

Sincerely,

Rupa Bhattacharyya
Special Master
September 11th Victim Compensation Fund

cc: DENISE FLANAGAN



March 31, 2023

DENISE FLANAGAN
324 78TH STREET
BROOKLYN NY 11209

Your Award

Claim VCF0081374

Dear DENISE FLANAGAN:

The September 11th Victim Compensation Fund has reviewed your amendment(s) for additional compensation. Based on our review, we have increased your total award to **\$1,684,146.92**.

We already paid you \$1,547,795.92. As a result of the decision on your amendment(s), we will pay you an additional **\$136,351.00**.

The enclosed "Award Detail" lists the eligible condition(s) that are included in your award and explains how the award was calculated.

When will I get paid?

Your lawyer will receive your payment by approximately **June 22, 2023**. Once your lawyer receives your payment, they should send your payment to you within thirty days. If you have questions about your payment, please contact your lawyer.

If you request an appeal hearing, you will not receive your payment until **after** your hearing has been held and a decision has been made on your appeal.

As the personal representative for the estate of PETER FLANAGAN, you may be required to distribute the payment to other people under state law. The VCF cannot advise you on how to distribute the payment.

What if I believe there is an error in my award?

If you believe there is an error in your award, you may request an appeal hearing. To request an appeal hearing, follow the instructions on the enclosed Compensation Appeal Request Form. Please pay attention to the specific dates on the form. If you do not submit the completed form by the required date, ***you will lose your right to appeal.***

If you decide not to appeal, we will consider your award to be final once the date for requesting an appeal has passed.



Do I have to tell the VCF if I receive other payments relating to my VCF-eligible conditions?

Yes. If you receive any other payments relating to your VCF-eligible condition(s) before October 1, 2090, **you must tell us**. Some examples of other payments are lawsuit settlements, disability benefits, and survivor benefits. ***You are required by law to tell us about these and all other payments you receive related to your VCF-eligible condition(s).***

To tell us about these payments, submit a Collateral Offset Update Form. You can find this form at <https://www.vcf.gov/sites/vcf/files/resources/CollateralOffsetUpdateForm.pdf>. Your deadline for submitting the form is 90 days after you find out that you will be receiving the payment.

How much can my lawyer charge me for representing me in my amendment(s)?

By law, your lawyer can charge you up to ten percent of the additional amount you received as a result of your amendment(s). Your lawyer can also charge you for two types of costs, if they incurred them as part of your amendment(s):

- (1) The cost of getting copies of medical records, but only if certain requirements are met. The requirements are listed at <https://www.vcf.gov/policy/information-individuals-attorneys>.
- (2) The cost of translating documents into English, but only if certain requirements are met. The requirements are listed at the same website.

The VCF did not approve your lawyer charging you for any other costs. If payment was made to your lawyer, then your lawyer will subtract their fee and the allowed costs before sending your payment to you.

What if I have questions?

If you have questions, visit our website or call us:

Website www.vcf.gov

Toll-free Helpline 1-855-885-1555

Hearing impaired 1-855-885-1558 (TDD)

Outside the United States 1-202-514-1100

Please have your claim number ready when you call: VCF0081374.

If you have a lawyer representing you in your VCF claim, your lawyer may also be able to answer your questions.



Sincerely,

Allison Turkel
Special Master
September 11th Victim Compensation Fund

WENDELL TONG can access the electronic copy of this letter uploaded to your online claim.



Award Detail

Claim Number: VCF0081374
Decedent Name: PETER FLANAGAN

PERSONAL INJURY CLAIM (Losses up to Date of Death)	
Lost Earnings and Benefits	
Loss of Earnings including Benefits and Pension	\$164,743.00
Mitigating or Residual Earnings	(\$1,074.94)
Total Lost Earnings and Benefits	\$163,668.06
Offsets Applicable to Lost Earnings and Benefits	
Disability Pension	\$0.00
Social Security Disability Benefits	(\$34,780.00)
Workers Compensation Disability Benefits	\$0.00
Disability Insurance	\$0.00
Other Offsets related to Earnings	\$0.00
Total Offsets Applicable to Lost Earnings	(\$34,780.00)
Total Lost Earnings and Benefits Awarded	\$128,888.06
Other Economic Losses	
Medical Expense Loss	\$0.00
Replacement Services	\$0.00
Total Other Economic Losses	\$0.00
Total Economic Loss	\$128,888.06
Total Non-Economic Loss	\$250,000.00
Subtotal Award for Personal Injury Claim	\$378,888.06



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DECEASED CLAIM (Losses from Date of Death)	
Loss of Earnings including Benefits and Pension	\$1,028,603.00
Offsets Applicable to Lost Earnings and Benefits	
Survivor Pension	\$0.00
SSA Survivor Benefits	(\$155,540.50)
Worker's Compensation Death Benefits	\$0.00
Other Offsets related to Earnings	\$0.00
Total Offsets Applicable to Loss of Earnings and Benefits	(\$155,540.50)
Total Lost Earnings and Benefits Awarded	\$873,062.50
Other Economic Losses	
Replacement Services	\$143,943.00
Burial Costs	\$15,463.00
Total Other Economic Losses	\$159,406.00
Total Economic Loss	\$1,032,468.50
Non-Economic Loss	
Non-Economic Loss - Decedent	\$250,000.00
Non-Economic Loss - Spouse/Dependent(s)	\$400,000.00
Total Non-Economic Loss	\$650,000.00
Additional Offsets	
Social Security Death Benefits	(\$255.00)
Life Insurance	(\$376,954.64)
Other Offsets	\$0.00
Total Additional Offsets	(\$377,209.64)
Subtotal Award for Deceased Claim	\$1,305,258.86



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Subtotal of Personal Injury and Deceased Claims	\$1,684,146.92
PSOB Offset	\$0.00
Prior Lawsuit Settlement Offset	\$0.00
TOTAL AWARD	\$1,684,146.92
Factors Underlying Economic Loss Calculation	
Annual Earnings Basis (without benefits)	\$105,038.40
Percentage of Disability attributed to Eligible Conditions - applicable to Personal Injury losses	100.00%
Start Date of Loss of Earnings Due to Disability - applicable to Personal Injury losses	05/15/2010

Eligible Conditions Considered in Award
Malignant Neoplasm of The Small Bowel

Solatum Claimants' Affidavits

Daniel Flanagan

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In Re:

TERRORIST ATTACKS ON
SEPTEMBER 11, 2001

03-MDL-1570 (GBD)(SN)

----- X
JILL ACCARDI, et al.,

**AFFIDAVIT OF
Daniel Flanagan**

Plaintiffs,

21-CV-06247 (GBD)(SN)

V.

ISLAMIC REPUBLIC OF IRAN,

Defendant.

----- X

STATE OF NEW YORK)
 : SS
COUNTY OF KINGS)

Daniel Flanagan, being duly sworn, deposes and says:

1. I am a plaintiff in the within action, am over 18 years of age, and reside at 324 78th Street, Brooklyn, NY 11209.

2. I am currently 30 years old, having been born on April 8, 1993.

3. I am the son of Decedent, Peter Flanagan, upon whose death my claim is based, and submit this Affidavit in connection with the present motion for a default judgment and in support of my solatium claim.

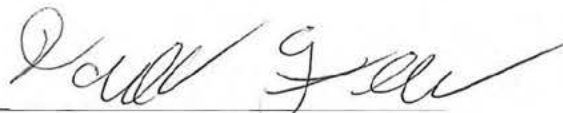
4. My father passed away from Malignant Neoplasm of The Small Bowel on February 3, 2012, at the age of 53. It was medically determined that this illness was causally connected to his exposure to the toxins resulting from the September 11, 2001, terrorist attacks at the World Trade Center.

5. My dad Peter and I had a very close relationship throughout my life. He was involved in all the activities I did as a youth, from being my Boy Scouts leader to coaching my football and baseball teams. He was a specialist clerk for the New York Stock Exchange, which I always thought was so cool. We went to New York Comic Con every year together and had a great time looking at all the comics and going to panels to see new things. We would go camping often with the Boy Scouts and would have a great time building fires and cooking out in the woods.

6. On September 11, 2001 I was 8 years old and in 3rd grade. I remember bits and pieces from the day, like our class being ushered into the cafeteria. It was there that my friends and I were informed by a student's mother that a plane had struck the World Trade Center. We were all very confused and alarmed, but I still did not understand the gravity of the situation. I did not realize how close my dad was. He was working in the New York Stock Exchange only a few blocks from the Twin Towers. When the planes hit and the towers fell, he evacuated with the rest of the people and walked across the Brooklyn Bridge to catch a bus home to us in Bay Ridge. I remember him coming home covered in ash and soot looking like a ghost.

7. When my dad got sick, a lot of the time we spent together as I was younger was reduced significantly. He was in and out of hospitals and at a certain point was in a cancer facility in Philadelphia. He was in the midst of coaching my football team the first time he got cancer. It made me very sad and scared knowing what he was going through. It also made me feel othered by my team, as they all knew my dad and that he was sick. After all that happened, and he got sick again in 2010 it was much worse.

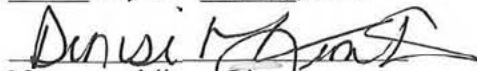
8. I was in high school at the time trying to graduate and could not focus as well because my dad was sick. I remember looking for colleges to go to and deciding I could not go away anywhere because I would have to come back for my dad's funeral. It was a very hard time for our whole family.



DANIEL FLANAGAN

Sworn before me this

15 day of October, 2023


Notary public